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**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**

**ANNUAL REPORT OF THE TAX COLLECTOR**

**JUNE 30, 2011**

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**P&N** Postlethwaite  
& Netterville

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**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**BATON ROUGE, LOUISIANA**

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**INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT**

Honorable Sid Gautreaux  
East Baton Rouge Parish Sheriff  
As Ex-officio Parish Tax Collector  
Baton Rouge, Louisiana

We have examined the accompanying Summary of Assets Available for Settlements, the Summary of Collections, Distributions, and Assets Available for Settlement, the Schedule of the 2010 Tax Roll and Settlements to Taxing Bodies, and the Affidavit of the East Baton Rouge Parish Sheriff as Tax Collector (the Sheriff) for the year ended June 30, 2011. These summaries and schedules are the responsibility of management. Our responsibility is to express an opinion on these summaries and schedules based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and included examining, on a test basis, evidence supporting the Summary of Assets Available for Settlement, the Summary of Collections, Distributions, and Changes in Assets Available for Settlement, the Schedule of the 2010 Tax Roll and Settlements to Taxing Bodies and the Affidavit, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The purpose of the summaries and schedules referred to above is to report current year ad valorem taxes and fees assessed, prior year taxes and other revenues collected, the settlements of taxes and other collections during the fiscal year, and the amounts remaining to be collected and disbursed in accordance with the presentation format agreed upon by the consolidated government of East Baton Rouge Parish (City-Parish) and the Sheriff.

In our opinion, the Summary of Assets Available for Settlement, the Summary of Collections, Distributions, and Changes in Assets Available for Settlement, the Schedule of the 2010 Tax Roll and Settlements to Taxing Bodies and the Affidavit referred to above present fairly, in all material respects, the collection of taxes, fees and other amounts and settlements of those items for the year ended June 30, 2011, and the assets available for settlements at June 30, 2011, in conformity with the presentation format agreed upon by the City-Parish of East Baton Rouge and the Sheriff.

These schedules are intended solely for the information and use of the East Baton Rouge Parish Sheriff and the consolidated government of East Baton Rouge Parish and are not intended to be and should not be used by anyone other than these respective parties. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
November 18, 2011

**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**Baton Rouge, Louisiana**

**Summary of Assets Available for Settlement**  
**June 30, 2011**  
**(See Independent Accountants' Examination Report)**

Cash and interest-bearing deposits	\$	18,024,028
Other assets		<u>17,931</u>
	\$	<u><u>18,041,959</u></u>

**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**Baton Rouge, Louisiana**

**Summary of Collections, Distributions, and Changes in**  
**Assets Available for Settlement**  
**For the year ended June 30, 2011**  
**(See Independent Accountants' Examination Report)**

**Collections:**

Ad-valorem Taxes	\$ 361,860,700
Special District Fees	2,252,452
Prior Year Ad-valorem Taxes	2,514,009
Interest	333,938
State Revenue Sharing	8,596,495
Louisiana Tax Commission	53,307
Fines and Forfeitures	1,634,281
Criminal Cost	3,584,840
Tax Notices, etc.	143,212
Clerk of Court	299,140
Escrowed overpayments	6,531,965
Refunds and Redemptions	13,514,990
Protest Taxes	493,585
Interest on Protest Taxes	29,902
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Total Collections	401,842,816

**Disbursements:**

Advalorem Tax Settlements - Current Year	361,860,700
Special District Fee Assessments	2,252,452
Advalorem Tax and Fee Settlements - Prior Year	4,976,372
Interest on Tax Settlements	333,938
Protested Taxes	397,248
Clerk of Court	299,140
Criminal Costs	3,584,840
Fines and Forfeitures	1,634,281
Louisiana Tax Commission	53,307
Overpayments refunded	8,321,149
Refunds and redemptions	14,231,128
State revenue sharing	8,596,495
Tax notices	143,097
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Total Distributions	406,684,147
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Decrease in Assets Available	(4,841,331)
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<b><u>Assets Available for Settlement at June 30, 2010</u></b>	22,883,290
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<b><u>Assets available for Settlements at June 30, 2011</u></b>	\$ 18,041,959

# EAST BATON ROUGE PARISH SHERIFF

(As Ex-officio Parish Tax Collector)

Baton Rouge, Louisiana

## Schedule of the 2010 Tax Roll and Settlements to Taxing Bodies

For the year ended June 30, 2011

(See Independent Accountants' Examination Report)

TAXING AREA/TAX DESCRIPTION	MILLAGE	AMOUNT CHARGED	SUPPLEMENT	DEDUCTS
<b>EAST BATON ROUGE PARISH</b>				
Parish Tax	3.5400	\$ 11,819,399.87	\$ 6,129.29	\$ 99,871.00
Mosquito Abatement District	1.4500	4,841,059.92	2,503.02	40,890.05
Emergency Medical Service	3.1300	10,450,839.69	5,419.33	88,300.46
Parish Library	11.1000	37,060,748.68	19,218.86	313,152.55
BREC-Maintenance & Operations	14.4630	48,288,911.49	25,035.75	408,134.64
Special Law Enforcement	14.9900	50,049,121.92	25,958.36	423,017.77
Assessors' Salaries & Exp Fund	1.3800	4,607,546.53	2,389.44	38,931.78
Total for the Parish	50.0530	167,117,628.08	86,654.05	1,412,298.25
<b>EAST BATON ROUGE PARISH SCHOOL DISTRICT</b>				
Constitutional Schools	5.2500	15,762,258.80	8,619.62	123,843.19
School Maintenance	1.0400	3,122,404.19	1,674.98	24,534.90
Additional Aid to Public Schools	6.5000	19,514,832.27	10,468.78	153,334.48
Additional Teachers	2.7800	8,346,425.42	4,477.43	65,580.95
School Emp. Salaries & Benefits	1.8600	5,584,284.24	2,995.57	43,877.81
Special School Emp. Salaries & Benefits	7.1400	21,436,542.32	11,499.43	168,437.64
Replacing Reduced State & Local Receipts	4.9800	14,951,544.70	8,020.66	117,481.05
Employee Salaries & Benefits	5.9900	17,984,172.07	9,647.21	141,306.35
Maintaining & Improving Salaries & Benefits	7.1900	21,586,984.22	11,579.91	169,614.09
Support ADAPP	0.7200	2,181,679.39	1,159.62	16,985.32
Total for East Baton Rouge Parish School District	43.4500	130,451,087.62	70,143.31	1,024,995.78
Total for the Parish & East Baton Rouge Parish School's	93.5030	297,568,715.70	156,797.36	2,437,294.03
Consolidated Road Lighting Dist #1	4.0000	557,640.32	21.00	4,256.40
<b>FIRE DISTRICTS</b>				
St. George	12.7500	12,648,868.21	8,459.74	105,505.90
Alsen Fire Protection District No.9	14.9700	232,274.86	-	616.75
Brownsfield	25.0000	495,025.13	143.00	6,645.50
Central	15.0000	1,855,551.95	1,155.75	27,030.00
Chaneyville	10.0000	65,848.50	130.00	1,878.50
Eastside	22.5000	1,769,577.46	70.88	22,226.38
Hooper	40.0000	935,613.20	390.00	20,325.00
Pride	10.0000	94,181.50	-	1,361.50
Zachary	9.0000	277,262.73	281.25	8,673.05
Total Fire Districts	159.2200	18,172,181.54	10,630.82	192,282.58
<b>OTHER</b>				
Downtown Development	10.0000	483,362.90	-	7,732.00
Levee	3.5200	598,457.95	47.52	6,380.31
Comite Diversion Canal	2.6500	2,017,661.00	704.00	34,287.73
City of Baton Rouge	7.4200	12,427,786.27	7,095.54	59,608.95
BR Fire Salaries & Benefits	6.0000	10,049,471.94	5,744.40	48,231.90
City of Baker	6.2200	408,654.21	34.83	575.58
Baker Constitutional & School Millage	43.2000	1,920,273.26	(4.32)	23,554.80
Central Constitutional School Millage	63.4400	6,686,349.15	5,677.88	108,519.49
City of Zachary	3.1700	340,270.38	0.63	2,689.64
Zachary Constitutional & School Millage	79.2000	14,783,738.07	6,722.93	183,863.72
Total Other	224.8200	49,713,925.13	26,023.41	475,442.12
Total Ad-Valorem Taxes	481.5430	\$ 366,012,462.69	\$ 193,472.39	\$ 3,109,255.13
<b>SPECIAL DISTRICT FEE ASSESSMENT</b>				
Louisiana Tax Commission	0.2500	53,463.92	-	-
Crime District Fees		290,802.00	62,250.00	(150.00)
Fire District Fees		1,929,745.00	32.00	3,488.00
Litter Court		8,108.88	-	-
Baton Rouge Weed Liens		16,005.00	300.00	660.00
Total Special District Fee Assessments	0.2500	\$ 2,298,224.80	\$ 62,582.00	\$ 3,998.00

Note: This column represents taxes assessed and uncollected by the specified taxing authority. These taxes remain uncollected due to bankruptcies or the fact that the property is adjudicated or considered movable, and therefore, it can not or was not sold at property tax sale.

TOTAL TAXES COLLECTIBLE	LESS: SETTLEMENTS	REFUNDS	NET SETTLED	REMAINDER NOT COLLECTED <i>Note</i>
\$ 11,725,658.16	\$ 11,685,409.43	\$ 56,860.61	\$ 11,628,548.82	\$ 97,109.34
4,802,872.89	4,786,218.03	23,293.61	4,762,922.42	39,750.47
10,387,958.56	10,332,569.88	50,478.59	10,282,091.29	85,867.27
36,768,814.97	36,641,363.89	179,321.27	38,462,042.62	304,772.35
47,905,812.60	47,743,667.14	234,583.04	47,509,084.10	396,728.50
49,652,062.51	49,483,230.17	242,287.48	49,240,942.69	411,119.82
4,571,004.19	4,555,474.98	22,331.46	4,533,143.52	37,860.67
<u>166,791,983.88</u>	<u>165,227,931.52</u>	<u>809,156.06</u>	<u>164,418,775.46</u>	<u>1,373,208.42</u>
15,647,035.23	15,588,044.73	75,400.76	15,512,643.97	134,391.26
3,099,544.27	3,087,858.52	14,937.85	3,072,920.67	26,623.60
19,371,966.57	19,298,453.87	93,357.33	19,205,096.54	166,870.03
8,285,321.90	8,254,080.52	39,928.52	8,214,152.00	71,169.90
5,543,382.10	5,522,405.31	26,714.46	5,495,690.85	47,691.25
21,279,604.11	21,199,376.79	102,556.83	21,096,819.96	182,784.15
14,842,084.31	14,786,136.85	71,543.61	14,714,593.25	127,491.06
17,852,512.93	17,785,093.97	86,046.02	17,699,047.95	153,464.98
21,428,930.04	21,347,936.37	103,283.45	21,244,652.92	184,277.12
2,145,853.69	2,137,741.83	10,343.00	2,127,398.83	18,454.86
<u>129,496,235.15</u>	<u>129,007,128.77</u>	<u>624,111.83</u>	<u>128,383,016.94</u>	<u>1,113,218.21</u>
295,266,219.03	294,235,060.29	1,433,267.89	292,801,792.40	2,486,426.63
<u>553,404.92</u>	<u>551,523.60</u>	<u>4,140.78</u>	<u>547,382.82</u>	<u>6,022.10</u>
12,549,820.05	12,525,742.03	63,863.55	12,461,878.48	87,941.57
231,658.11	232,024.77	33,215.72	198,809.05	32,849.06
488,522.63	487,860.87	3,750.50	484,110.37	4,412.26
1,629,677.70	1,629,029.29	14,028.41	1,615,000.88	14,676.82
64,100.00	65,446.24	1,022.50	64,423.74	(323.74)
1,747,421.96	1,752,285.45	13,824.25	1,738,461.19	8,960.77
915,678.20	907,863.96	6,244.50	901,619.46	14,058.74
92,800.00	93,529.04	1,047.00	92,482.04	317.96
270,870.93	271,281.11	1,549.80	269,731.31	1,139.62
<u>17,990,549.58</u>	<u>17,965,062.76</u>	<u>138,546.24</u>	<u>17,826,516.52</u>	<u>164,033.06</u>
475,630.90	473,948.70	1,393.50	472,555.20	3,075.70
590,125.16	592,058.97	4,702.18	587,356.81	2,768.35
1,984,077.27	1,987,387.10	24,440.71	1,962,946.39	21,130.88
12,375,274.86	12,269,953.39	16,263.98	12,253,689.41	121,585.45
10,008,984.44	9,921,889.13	13,151.11	9,908,738.02	98,246.42
408,013.46	404,430.58	215.87	404,214.71	3,798.75
1,896,714.14	1,895,936.03	14,597.28	1,881,338.75	15,375.39
6,583,507.54	6,585,282.29	56,292.18	6,528,970.11	54,537.43
337,581.37	336,284.12	616.54	335,667.58	1,913.79
14,806,597.28	14,641,903.35	84,524.28	14,557,379.07	49,218.21
<u>49,264,506.42</u>	<u>49,109,053.65</u>	<u>216,197.61</u>	<u>48,892,856.05</u>	<u>371,650.37</u>
<u>\$ 363,096,679.95</u>	<u>\$ 361,860,700.31</u>	<u>\$ 1,792,152.52</u>	<u>\$ 360,068,547.79</u>	<u>\$ 3,028,132.16</u>
53,463.92	53,278.23	277.73	53,000.50	463.42
353,302.00	308,037.94	325.00	307,712.94	45,589.06
1,928,289.00	1,925,569.96	996.28	1,924,573.68	1,715.32
8,108.88	5,922.31	-	5,922.31	2,186.57
15,845.00	12,921.68	37.96	12,883.72	2,761.28
<u>\$ 2,356,808.80</u>	<u>\$ 2,305,730.12</u>	<u>\$ 1,636.97</u>	<u>\$ 2,304,093.15</u>	<u>\$ 52,715.65</u>

**EAST BATON ROUGE PARISH SHERIFF**  
**(As Ex-officio Parish Tax Collector)**  
**BATON ROUGE, LOUISIANA**

**TAX COLLECTOR AGENCY FUND**  
**Affidavit**


For the year ended June 30, 2011  
(See Independent Accountants' Examination Report)

AFFIDAVIT (Required by R.S. 24:513(B))  
STATE OF LOUISIANA  
PARISH OF EAST BATON ROUGE

I, Sid Gautreaux, Tax Collector for the Parish of East Baton Rouge, do solemnly swear that the information reflected in the Summary of Collections, Distributions and Changes in Assets Available for Settlement and the Summary of 2010 Tax Roll and Settlements to Taxing Bodies is true and correctly reflects all taxes, licenses, etcetera collected and distributed by my office during the period from July 1, 2010, to June 30, 2011, and that the assets available for settlement of the unsettled collections amounted to \$18,041,959, as of June 30, 2011.

  
Tax Collector

Sworn to and subscribed before me, this  
10th day of January, 2012.

  
Notary Public  
Phillis Ragusa

**BOND OF TAX COLLECTOR**

The Bond, No. 105043508, of the Tax Collector for the sum of \$300,000  
(R.S. 33:1444-45).

Surety: Travelers Casualty and Surety Company